

**DISTRICT COURT OF THE VIRGIN ISLANDS**

**DIVISION OF ST. CROIX**

**MOUNT EAGLE PROPERTIES, LLC,  
NORTHSTAR INVESTMENTS, LLC, US  
VIKING, LLC, WILLIAM V. NEVILLE, III,  
CONNIE J. NEVILLE, WILLIAM V.  
NEVILLE, IV, and ELIZABETH L. NEVILLE,**

**Plaintiffs,**

**v.**

**INTERNAL REVENUE SERVICE,**

**Defendant.**

**1:09-cv-71**

**TO: David Marshall Nissman, Esq.  
Angela P. Tyson-Floyd, Esq., AUSA**

**ORDER DENYING PLAINTIFF'S REQUEST FOR ENTRY OF DEFAULT**

THIS MATTER is before the Court upon Plaintiffs' Request For Entry of Default (Docket No. 5). Defendant has filed an opposition to the said motion. This order is issued without necessity of reply.

As Defendant correctly states, Defendant, as an agency of the United States, has sixty (60) days within which to answer or otherwise respond to a complaint, pursuant to Fed. R. Civ. P. 12(a). According to Plaintiffs' motion, the complaint in this matter was served via express mail on October 2, 2009, and the said request for entry of default was

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filed on November 3, 2009. Clearly, Defendant's time to answer has not yet elapsed, and Plaintiffs' request is premature.

Accordingly, it is now hereby **ORDERED** that Plaintiffs' Request For Entry of Default (Docket No. 5) is **DENIED**.

ENTER:

Dated: November 5, 2009

/s/ George W. Cannon, Jr.  
GEORGE W. CANNON, JR.  
U.S. MAGISTRATE JUDGE